

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

LORI MARY ESQUIVEL,

Plaintiff,

V.

**UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE,
DEPUTY ASSISTANT ATTORNEY
GENERAL,**

Defendants.

CIVIL NO. A-24-CV-00993-ADA

JOSEPH R. ESQUIVEL,

Plaintiff,

V.

**UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE,
DEPUTY ASSISTANT ATTORNEY
GENERAL, JIMMY M HARRIS, IRS
AGENT; AND EDWIN DEAN CURRY,
IRS AGENT;**

Defendants.

CIVIL NO. A-24-CV-00947-ADA

ORDER ADOPTING MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

Before the Court is the Report and Recommendation of United States Magistrate Judge Susan Hightower (ECF No. 12 in 1:24-CV-00993-ADA; ECF No. 15 in 1:24-CV-00947-ADA). The report recommends the United States' Motions to Dismiss (ECF No. 4 in 1:24-CV-00993-ADA; ECF No. 7 in 1:24-CV-00947-ADA) be **GRANTED** and Plaintiffs' Complaints (ECF No. 1 in 1:24-CV-00993-ADA; ECF No. 6 in 1:24-CV-00947-ADA) be **DISMISSED**. The report further recommends that the Plaintiffs' respective Motions for Summary Judgment (ECF No. 5 in

1:24-CV-00993-ADA; ECF No. 8 in 1:24-CV-00947-ADA) be **DENIED**.¹ The report and recommendation was filed on May 13, 2025.

A party may file specific, written objections to the proposed findings and recommendations of the magistrate judge within fourteen days after being served with a copy of the report and recommendation, thereby securing *de novo* review by the district court. 28 U.S.C. § 636(b); Fed. R. Civ. P. 72(b). A district court need not consider “[f]rivolous, conclusive, or general objections.” *Battle v. U.S. Parole Comm’n*, 834 F.2d 419, 421 (5th Cir. 1987) (quoting *Nettles v. Wainwright*, 677 F.2d 404, 410 n.8 (5th Cir. 1982) (en banc), *overruled on other grounds by Douglass v. United States Auto. Ass’n*, 79 F.3d 1415 (5th Cir. 1996)).

Plaintiffs filed objections on May 23, 2025 (ECF No. 14 in 1:24-CV-00993-ADA; ECF No. 18 in 1:24-CV-00947-ADA), to which the United States responded on May 28, 2025 (ECF No. 16 in 1:24-CV-993-ADA; ECF No. 19 in 1:24-CV-00947-ADA). The Court has conducted a *de novo* review of the motions to dismiss, the motions for summary judgment, the responses, the report and recommendation, the objections to the report and recommendation, the responses to the objections, and the applicable laws. After that thorough review, the Court is persuaded that the Magistrate Judge’s findings and recommendation should be adopted.

IT IS THEREFORE ORDERED that the Report and Recommendation of United States Magistrate Judge Susan Hightower (ECF No. 12 in 1:24-CV-00993-ADA; ECF No. 15 in 1:24-CV-00947-ADA) is **ADOPTED**.

IT IS FURTHER ORDERED that Plaintiff Lori Esquivel’s and Plaintiff Joseph Esquivel’s objections are **OVERRULED**.

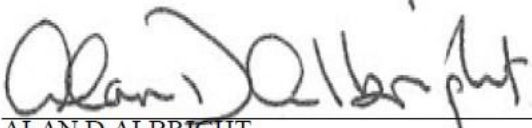
¹ While the report cites Plaintiff’s Motion for Summary Judgment filed at “Dkt. 8,” this appears to be a scrivener’s error. Plaintiff Lori Esquivel’s Motion for Summary Judgment in 1:24-CV-00993-ADA is filed at ECF No. 5, while Plaintiff Joseph Esquivel’s Motion for Summary Judgment in 1:24-CV-00947-ADA is filed at ECF No. 8.

IT IS FURTHER ORDERED that the United States' Motions to Dismiss (ECF No. 4 in 1:24-CV-00993-ADA; ECF No. 7 in 1:24-CV-00947-ADA) are **GRANTED** in accordance with the Report and Recommendation. Accordingly, Plaintiffs' Complaints (ECF No. 1 in 1:24-CV-00993-ADA; ECF No. 6 in 1:24-CV-00947-ADA) are **DISMISSED** for lack of subject matter jurisdiction.

IT IS FURTHER ORDERED that Plaintiffs' Motions for Summary Judgment (ECF No. 5 in 1:24-CV-00993-ADA; ECF No. 8 in 1:24-CV-00947-ADA) are **DENIED**.

A separate order entering final judgment for Defendants will follow.

SIGNED this 29th day of May, 2025.


ALAN D ALBRIGHT
UNITED STATES DISTRICT JUDGE